



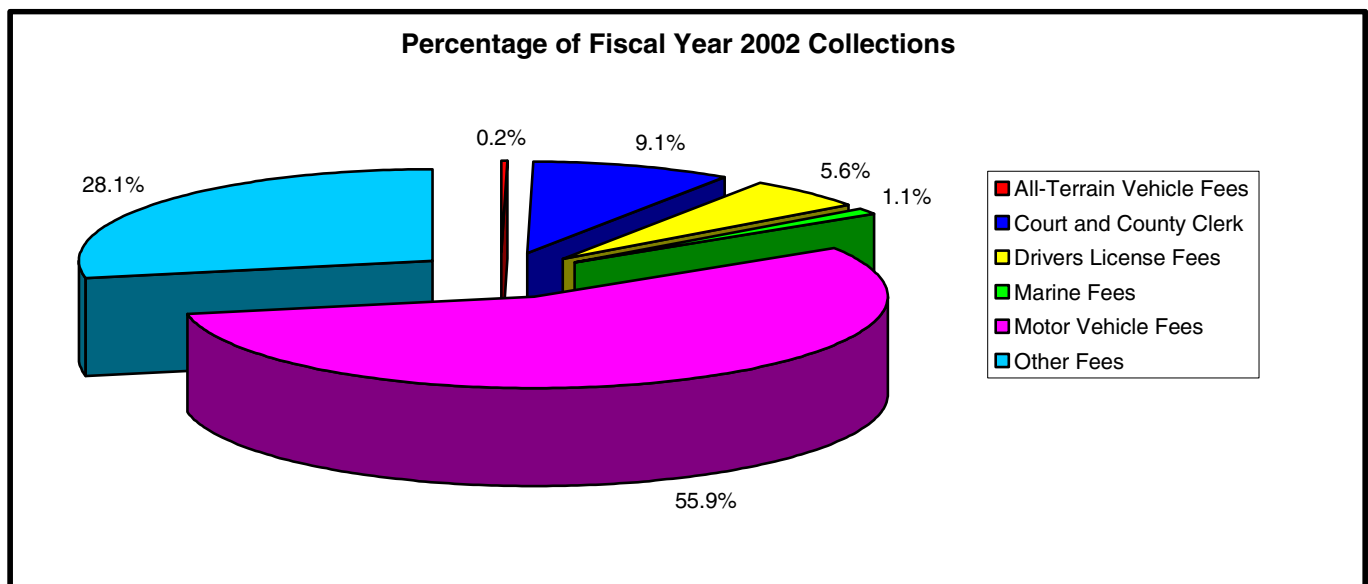
# Missouri Department of Revenue

## *Fees Administered*

*The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2002 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.*

# SUMMARY OF FEES ADMINISTERED

	<b>FY 02 Amount Collected</b>	<b>FY 01 Amount Collected</b>	<b>Percent Increase/ Decrease</b>
All-Terrain Vehicle Fees	\$991,497	758,849	30.7 %
Court and County Clerk and Recorder Fees	40,958,045	35,003,256	17.0
Drivers License Fees	24,970,607	24,395,879	2.4
Marine Fees	4,870,176	4,742,899	2.7
Motor Vehicle Fees*	251,070,278	277,379,976	-9.5
Other Fees	125,890,803	115,643,608	8.9
<b>Total Collections</b>	<b>\$448,751,406</b>	<b>457,924,467</b>	<b>-2.0 %</b>



\*Fiscal Year 2001 Motor Vehicle Fees were restated to include Children's Trust Fund specialty plate fees of \$71,957.

# ALL-TERRAIN VEHICLE FEES

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

## Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

## Registration/Decal Fee

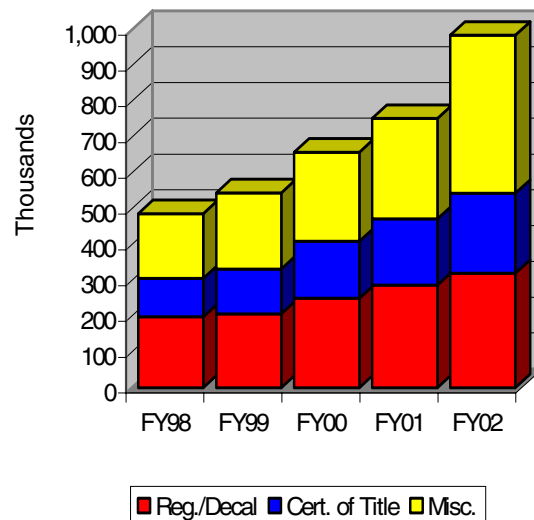
This is a fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

## Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Cert. of Title	Variable	\$223,123	21.1 %
Grade Cross	\$0.25	6,826	6.0
Reg./Decal	10.00	319,790	11.3
<u>Misc.</u>	<u>Variable</u>	<u>441,758</u>	<u>57.3</u>
<b><u>Total Collections</u></b>		<b><u>\$991,497</u></b>	<b><u>30.7 %</u></b>

5 Year History of Collections



# COURT AND COUNTY CLERK AND RECORDER FEES

## Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

## Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

## Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 476.053, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

## Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 41 and 44, for the respective authorizations and assessment amounts.

## Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

*See next page for additional fee types and collection amounts.*

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Assoc/Probate	Variable	\$6,793,119	0.8 %
Circuit Clerk	Variable	5,867,772	-0.4
Court Auto.	\$7.00	4,341,979	-2.0
Crime Victims	Variable	8,826,417	21.6
Domestic	3.00	231,985	12.2
Living Center	0.50	318,608	53.7
Merchant	5.00	10,053	-0.9
Missouri CASA	2.00	56,983	100.0
Motorcycle	2.75 to 20.00	2,154	100.6
Recorders	Variable	12,647,575	61.8
School Bldg.	Variable	1,442,546	-36.0
Spinal Cord Injury	2.00	144,838	100.0
Pros. Attny.	0.50	274,016	48.3
<b>Total Collections</b>		<b>\$40,958,045</b>	<b>17.0 %</b>

## Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 561.035, RSMo. Disposition of the fee is to the Independent Living Center Fund.

# COURT AND COUNTY CLERK AND RECORDER FEES (continued)

## Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

## Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

## Motorcycle Safety Fee

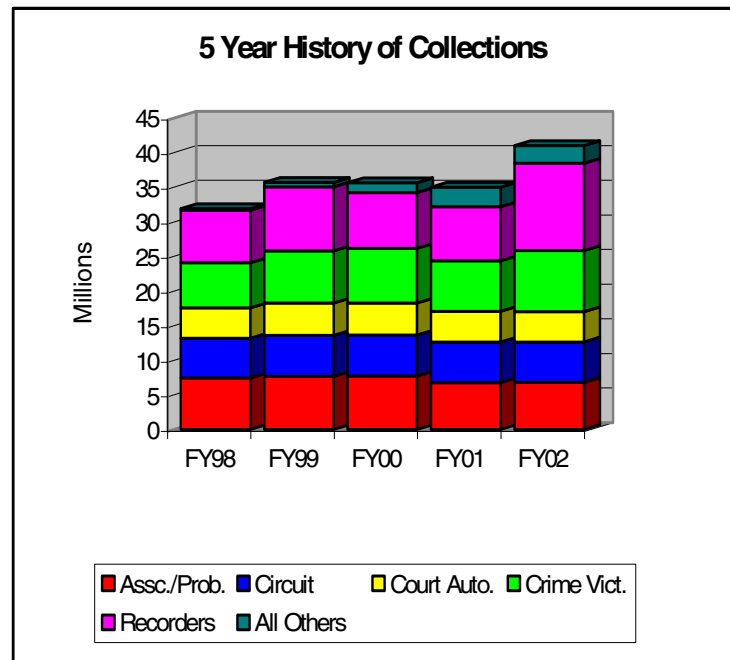
This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances involving a motorcycle or motortricycle. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

## Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fee is authorized by Section 59.319, RSMo.



The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fee is authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any instrument. The fee is authorized by Section 59.319, RSMo.

The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any instrument. The fee is authorized by Section 59.800, RSMo.

# **COURT AND COUNTY CLERK AND RECORDER FEES (continued)**

## **School Building Revolving Forfeitures**

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Department of Revenue.

## **Spinal Cord Injury Fee**

This is a judgment entered by courts (including municipal courts) against defendants for intoxication related offenses. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

## **Prosecuting Attorney Fees**

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

# DRIVERS LICENSE FEES

## Commercial Drivers License Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Identification Card Fee

This is a fee charged for the issuance of a nondrivers identification card containing essentially the same information on a valid drivers license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

Fee Type	Rate*	FY02 Amount Collected	Percent Increase/ Decrease From FY01
CDL	\$25.00	\$237,360	-5.2 %
Drivers License			
Operator	7.50/15.00	13,992,794	2.3
Chauffeur	15.00/30.00	2,783,409	13.8
Commercial	20.00/40.00	3,067,005	-0.4
Motorcycle	7.50/15.00	1,370	11.4
ID Card	3.00/6.00	1,103,269	11.9
Instr. Permit	Variable	261,178	-19.9
Organ Donor	1.00	277,415	-26.1
Reinstatement	Variable	2,987,982	-2.4
Misc.	Variable	258,825	31.7
<b>Total Collections</b>		<b>\$24,970,607</b>	<b>2.4 %</b>

## Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

*\*Effective July 1, 2000, six-year drivers/non-drivers licenses are available for specific age groups. The Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

# DRIVERS LICENSE FEES (continued)

## Organ Donor Contribution

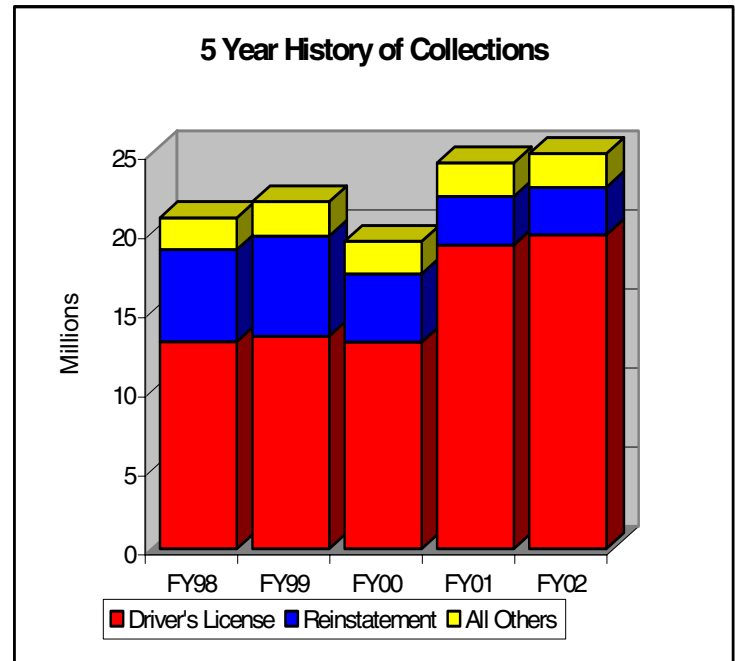
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

## Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.





# MARINE FEES

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within sixty days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

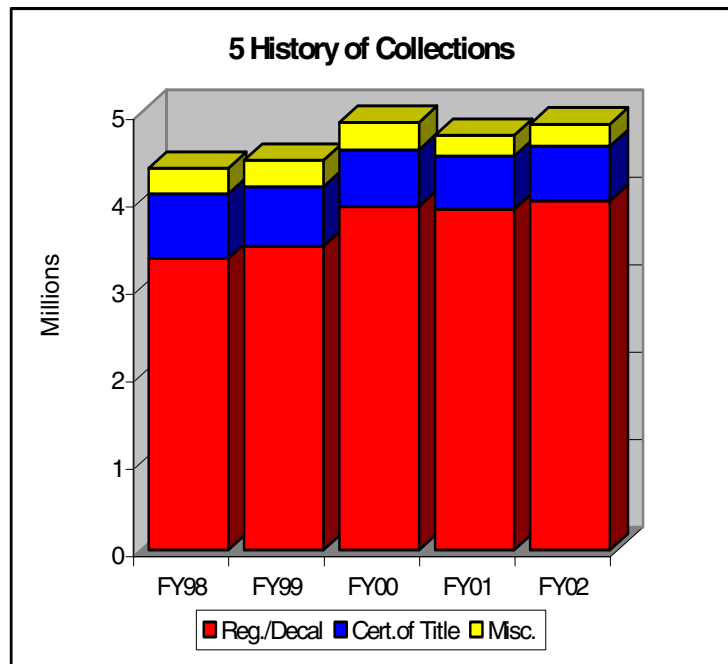
<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Cert. of Title	Variable	\$627,562	3.4 %
Reg./Decal	Variable	3,992,497	2.4
Misc.	Variable	250,117	5.4
<b><u>Total Collections</u></b>		<b><u>\$4,870,176</u></b>	<b><u>2.7 %</u></b>

## Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

## Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.



---

# MOTOR VEHICLE FEES

## Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Apportioned Fee

This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis that is determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a drivers license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Sections 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

## Cab Card Fee

This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010 (29). Disposition of the fee is to the State Highways and Transportation Department Fund.

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

## Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

*See next page for additional fee types and collection amounts.*

# MOTOR VEHICLE FEES (continued)

## Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The collection amount includes \$1,188,651 collected by the Division of Motor Vehicle and Drivers Licensing and \$10,825 collected by the Highway Reciprocity Commission. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

## Hunters Permit Fee

This fee, in lieu of the registration fee, is imposed on the owner of a motor vehicle who is duly and legally proportionally registered in Missouri but cannot legally operate the vehicle because of a lease cancellation. The fee is authorized by Section 301.266, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

## Motor Fuel Permit Fee

This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Section 142.830, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Alt. Fuel Decal	Variable	\$198,189	-11.6 %
Apportioned	Variable	61,850,530	5.0
Blindness Ed.	\$1.00	218,405	92.6
Cab Card	2.00	124,948	-9.2
Cert. of Title	8.50	17,812,531	4.9
Children's Trust	25.00	111,686	55.2
Dup. Plate	8.50	649,350	0.6
Grade Cross	0.25	1,199,476	-16.4
Hunter Permit	25.00	925	-42.2
Motor Fuel	10.00	87,262	8.4
MV Trip Permit	Variable	4,510,191	7.8
Pro. Cab Card	2.00	11,422	-1.4
Recip. Trip	10.00	139,530	12.8
Registration	Variable	135,765,595	-17.8
Revenue Trnsf.	Variable	11,431	-3.1
72 Hr. License	5.00	1,510	106.8
World War II	10.00	11,683	11.4
Misc.	Variable	28,365,614	-2.8
<b>Total Collections</b>		<b>\$251,070,278</b>	<b>-9.5 %</b>

See next page for additional fee types and collection amounts.

# MOTOR VEHICLE FEES (continued)

## Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveway, and intransit. The fee is authorized by Sections 301.170-301.177, RSMo.

Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

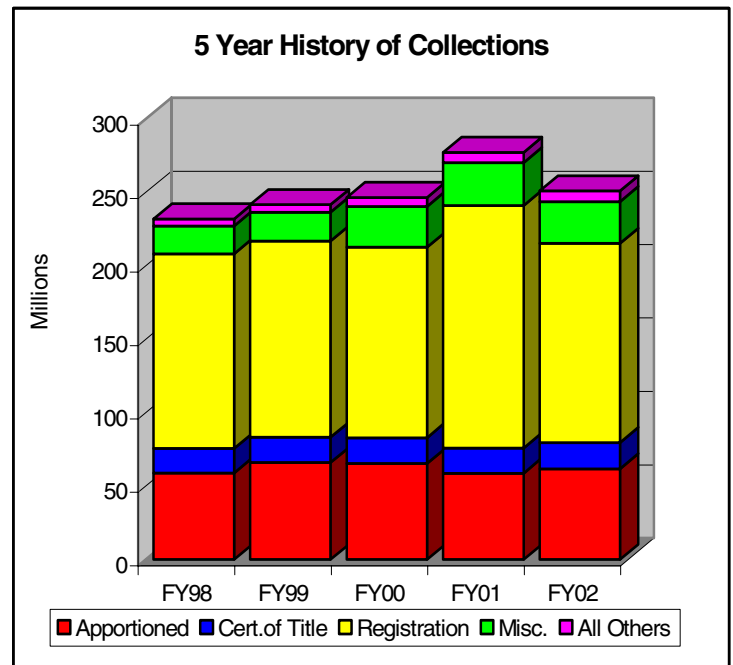
## Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate that also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010(29). Disposition of the fee is to the State Highways and Transportation Department Fund.

## Reciprocity Trip Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri state highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

*See next page for additional fee types and collection amounts.*



## Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Registration Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

---

## MOTOR VEHICLE FEES (continued)

### Seventy-Two Hour License Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri state highways for up to 72 hours. The fee is authorized by Section 390.136, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

### World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

### Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## OTHER FEES

### Boll Weevil Eradication Fee

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

### Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

### IFTA Penalties

This is interest imposed on all delinquent special fuel (primarily diesel fuel) taxes due in accordance with the International Fuel Tax Agreement (IFTA). All accounts accrue interest at a rate of 1 percent per month. The penalty is authorized by Section 142.929, RSMo. Disposition of the interest is to the Motor Fuel Tax Fund.

### IRP Late Filer Penalty

This is a penalty imposed on registered commercial vehicles if the Highway Reciprocity Commission receives the renewal application after October 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

See next page for additional fee types and collection amounts.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Boll Weevil	Variable	\$3,967,117	100.0 %
Gaming	\$2.00	97,215,054	3.5
IFTA Penalties	Variable	111,980	7.5
IRP Late Filer	100.00	130,408	-7.6
IRP Late Pymt.	Variable	102,890	-19.0
MV Comm.	Variable	988,446	0.5
Petroleum	Variable	2,415,488	0.6
Publication	Variable	1,995,746	1.5
Rural Electric	10.00	470	0.0
Storage Tank	100.00	16,834,815	21.6
Tire	0.50	2,101,089	0.8
Tobacco	100.00	27,300	14.2
<u>Total Collections</u>		<u>\$125,890,803</u>	<u>8.9 %</u>

### IRP Late Payment Penalty

This is a penalty imposed on registered commercial vehicles if the motor vehicle operator does not pay the renewal application fees by December 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

## OTHER FEES (continued)

### Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

### Petroleum Inspection Fee

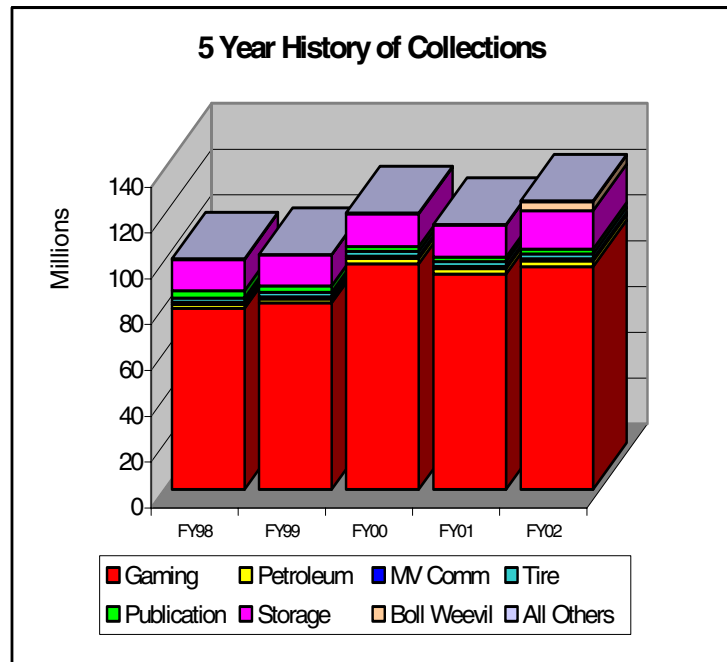
This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

### Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$289,054 collected by the Division of Administration, \$27,068 collected by the Division of Taxation and Collection, \$1,656,092 collected by the Division of Motor Vehicle and Drivers Licensing, and \$23,532 collected by the Highway Reciprocity Commission. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

### Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.



### Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

### Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

### Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.

Unaudited

**DEPARTMENT OF REVENUE  
DRIVERS LICENSE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	<b>Fiscal Year</b>				
	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>
Licenses Issued					
Operator	1,362,131	1,328,095	1,277,300	1,311,832	1,318,528
Chauffeur	130,077	112,152	115,628	123,585	105,141
Commercial	98,371	98,015	87,056	90,565	90,186
Motorcycle	106	99	88	59	110
Identification Cards	214,149	190,232	175,551	162,227	140,919
Instruction Permits	164,100	196,888	177,635	169,355	164,040
Organ Donor	277,288	376,293	468,628	373,458	367,465
Record Searches	926,717	1,033,363	1,096,144	1,456,825	1,722,445
Reinstatements	76,276	74,771	76,857	74,000	67,280
Miscellaneous					
License Applications	70,685	79,200	85,489	79,382	65,134
School Bus Permits	7,909	15,271	4,470	4,280	4,476
Certified Records	4,072	4,198	4,551	3,990	5,057
Address Changes	16,619	15,525	12,723	8,667	4,798
Other	320,845	253,270	142,663	130,817	114,207
<b>Total Drivers License Transactions</b>	<b>3,669,345</b>	<b>3,777,372</b>	<b>3,724,783</b>	<b>3,989,042</b>	<b>4,169,786</b>
Percent Increase/Decrease From Prior Year	<b>-2.86%</b>	<b>1.41%</b>	<b>-6.62%</b>	<b>-4.33%</b>	<b>-10.99%</b>



Unaudited

**DEPARTMENT OF REVENUE  
MOTOR VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	Fiscal Year				
	2002	2001	2000	1999	1998
Vehicle Registration					
Passenger	3,199,623	4,002,183	3,061,191	3,030,693	3,010,056
Trucks	1,370,637	1,650,894	1,301,773	1,276,624	1,252,507
Buses	12,260	13,022	12,812	11,512	11,263
Motorcycles	83,171	92,873	61,953	56,459	53,874
Trailers	317,677	334,023	350,833	324,797	345,548
Recreational Vehicles	33,322	27,699	21,972	21,776	22,188
Replacement Plates/Tabs	90,196	86,825	74,701	110,647	37,745
Miscellaneous	20,963	20,761	21,104	19,881	20,717
Titles					
Original	1,705,611	1,642,182	1,614,142	1,194,723	1,176,653
Lienholder	312,172	300,593	394,288	541,651	523,011
Duplicate	92,478	88,150	86,965	79,743	74,254
Salvage	61,572	60,776	29,686	52,272	49,722
Repossessed	35,691	34,523	54,973	28,274	29,170
Quick Title Fee	286,388	259,585	250,198	218,076	193,819
Miscellaneous	22,511	19,654	15,219	13,693	13,613
Temporary Permits	617,405	545,761	496,523	461,318	427,467
Miscellaneous					
License Transfers	400,815	361,177	390,908	392,899	375,471
Code L	4,449	5,802	169,206	526,900	510,308
Plate Reservations	173,451	225,020	168,652	166,847	168,451
Dealer Plates	79,737	78,867	76,480	73,889	70,787
Record Searches	51,479	365	115,109	146,939	83,599
Penalty Fees	633,884	736,836	752,477	730,434	626,241
Disabled Placards	358,718	323,917	307,293	280,380	279,863
Other	53,930	57,661	67,373	68,356	74,228
<b>Total Motor Vehicle Transactions</b>	<u>10,018,140</u>	<u>10,969,149</u>	<u>9,895,831</u>	<u>9,828,783</u>	<u>9,430,555</u>
Percent Increase/Decrease From Prior Year	<u>-8.67%</u>	<u>10.85%</u>	<u>0.68%</u>	<u>4.22%</u>	<u>1.14%</u>

Unaudited

**DEPARTMENT OF REVENUE  
MARINE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	<b>Fiscal Year</b>				
	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>
<b>Marine Titles</b>					
Watercraft Original Title	50,309	50,047	56,571	54,784	55,247
Watercraft Duplicate Title	2,867	2,671	2,629	2,338	2,263
Outboard Motor Original Title	32,035	30,774	35,400	46,371	57,566
Outboard Motor Duplicate Title	1,348	1,317	1,392	1,503	1,576
Other	4,581	4,240	1,275	1,304	1,149
<b>Marine Registrations</b>					
Watercraft/Motorboat Decals	110,776	112,429	119,405	113,504	116,500
Outboard Motor Decals	27,348	26,999	31,304	41,223	52,010
Documented Vessels	4,994	4,759	5,090	4,800	4,066
<b>Miscellaneous</b>					
Replacement Decals	801	746	1,279	1,718	2,600
Dealer Registrations	3,675	3,626	4,125	4,230	3,962
Watercraft Numbers	17,548	17,366	20,235	19,591	20,351
Title Penalties	5,348	4,968	5,471	5,839	5,844
Boat Identification Plates	756	686	750	814	946
Other	764	1,750	4,426	4,264	4,275
<b>Total Marine Transactions</b>	<b>263,150</b>	<b>262,378</b>	<b>289,352</b>	<b>302,283</b>	<b>328,355</b>
<b>Percent Increase/Decrease From Prior Year</b>	<b>0.29%</b>	<b>-9.32%</b>	<b>-4.28%</b>	<b>-7.94%</b>	<b>0.98%</b>

**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	<b>Fiscal Year</b>				
	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>
<b>Titles</b>					
	25,386	21,236	20,693	20,175	16,868
<b>Registration/Decals</b>					
	29,498	26,778	23,862	20,217	19,353
<b>Miscellaneous</b>					
	6,910	5,076	4,476	3,840	3,237
<b>Total All-Terrain Vehicle Transactions</b>	<b>61,794</b>	<b>53,090</b>	<b>49,031</b>	<b>44,232</b>	<b>39,458</b>
<b>Percent Increase/Decrease From Prior Year</b>	<b>16.39%</b>	<b>8.28%</b>	<b>10.85%</b>	<b>12.10%</b>	<b>27.04%</b>



# Missouri Department of Revenue

## *Non-Appropriated Funds*

*This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.*

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. State Fair Grandstand/Event Escrow Account	\$ 896,033	1,584,458	1,398,042	1,082,449	Cash	1,082,449
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 334,007	942,130	823,454	452,683	Cash	452,684
Montgomery Ward Multistate Fund	1,084,221	9,693	0	1,093,914	Cash	1,093,914
Special Consumer Education Fund	1,489	5	1,494	0	Cash	0
Credit Source Settlement Fund	362,960	3,049	38,177	327,832	Cash	327,832
PCH Settlement Account	0	23,071,567	7,438,772	15,632,795	Cash	15,632,795
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 2,129,837	30,410,193	29,111,114	3,428,916	Cash	3,428,916
Inmate Canteen Fund	4,456,950	26,418,629	26,571,907	4,303,672	Cash	4,303,672
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 286,794,310	208,614,000	180,695,175	314,713,135	Cash, TI	1,888,778
Missouri Development Finance Board	36,665,997	3,849,878	1,373,907	39,141,968	Cash, TI, Rec, Eq, Pre Exp	100,731,764
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf: Trust Fund	\$ 249,214	9,486	2,228	256,472	Cash, CS	239,901
Student and Activities Fund	55,156	212,089	208,362	58,883	Cash	58,883
Missouri School for the Blind: Trust Fund	5,813,921	1,880,944	1,104,480	6,590,385	Cash, TN, FA, CS	7,717,733
Activities Fund	20,746	168,613	136,596	52,763	Cash	52,763
Student Fund	13,050	3,458	12,025	4,483	Cash	4,483
Handicapped Children's Trust Fund	353,877	13,094	3,551	363,420	Cash, CS	338,818

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 147,694	242,787,886	242,787,206	148,374	Cash	148,374
Central Missouri State University:						
Current General Fund	18,467,317	48,165,048	53,959,353	12,673,012	Cash, CD, Inv	12,673,012
Current Restricted Fund	1,158,382	12,494,393	13,170,421	482,354	Cash, CD	482,354
Auxiliary Services Designated	536,940	25,618,488	25,078,043	1,077,385	Cash, CD, Inv	1,077,385
Loan Funds - Restricted Fund	7,093,335	575,200	408,270	7,260,265	TN	7,260,265
Endowment and Similar Restricted Fund	1,298,402	34,034	265,070	1,067,366	CD	1,067,366
Unexpended Plant Restricted Fund	6,003,144	5,114,019	3,161,712	7,955,451	Cash, CD	7,955,451
Harris-Stowe State College:						
Current Funds - Unrestricted:						
Tuition and Student Fees	3,758,658	3,862,689	3,337,033	4,284,314	Cash, Rec	4,284,314
Other Revenues	321,922	258,283	223,134	357,071	Cash, Rec	357,071
Current Funds - Restricted:						
Federal Grants and Contracts	(231,049)	4,979,640	4,979,639	(231,048)	Cash, Rec	(231,048)
Other Revenue	402,411	617,688	651,226	368,873	Cash, Rec	368,873
Loan Fund	40,767	3,082	203	43,646	Rec	43,646
Endowment	643,739	15,512	0	659,251	Cash, TI	659,251
Plant	6,150,751	229,465	579,382	5,800,834	Cash, Rec, TI	5,800,834
Lincoln University:						
Current Funds - Unrestricted	7,271,459	26,599,831	27,853,983	6,017,307	Cash, TI, Rec	6,017,307
Restricted Fund	442,490	13,913,987	13,913,987	442,490	Cash, TI, Rec	442,490
Auxiliary Fund	1,197,665	3,116,533	3,097,118	1,217,080	Cash, TI, Rec	1,217,080
Missouri Southern State College:						
Current Fund	1,375,447	27,274,908	27,925,798	724,557	Cash, Rec, Inv, TI, Pre Exp	4,595,873
Auxiliary Fund	258,681	4,572,727	4,276,941	554,467	Cash, Inv, TI	610,065
Plant Fund	87,896,882	17,963,599	15,545,199	90,315,282	Cash, Rec, Eq, TI	112,016,886

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 2001				June 30, 2002	(a)		
(continued from previous page)								
DEPARTMENT OF HIGHER EDUCATION								
(continued):								
Missouri Western State College:								
Education and General:								
Student Fees	\$	0	14,885,898	14,885,898	0		----	0
Interest Income		0	221,421	221,421	0		----	0
State Vocational Reimbursements		0	24,711	24,711	0		----	0
Reimbursement from Auxiliary		0	102,000	102,000	0		----	0
Miscellaneous Income		0	1,121,826	1,121,826	0		----	0
Auxiliary Services:								
Student Fees		0	1,127,871	1,127,871	0		----	0
Federal Government Income		0	20,025	20,025	0		----	0
Sales and Services		0	4,945,020	4,945,020	0		----	0
Interest Income		0	120,351	120,351	0		----	0
Other Income:								
Revenue Bond Proceeds		1,020,759	60,206	0	1,080,965	TN, Cash, CD		1,080,965
Interest Income		0	10,884	10,884	0		----	0
District Taxation		0	718	718	0		----	0
Northwest Missouri State University:								
Current Fund:								
General Operating and Designated	\$	5,104,128	38,626,716	40,611,508	3,119,336	Cash, Inv, Rec		8,593,066
Auxiliary Enterprises		0	14,006,469	14,006,469	0	Inv, Rec		3,064,248
Restricted		573,638	6,084,133	6,084,744	573,027	Cash		573,027
Loan Fund		2,816,020	122,654	102,150	2,836,524	Cash, Rec		2,870,157
Endowment Fund		1,753,364	52,308	1,805,672	0	----		0
Plant Fund:								
Renewals and Replacements		480,087	865,362	660,148	685,301	Cash		685,301
Retirement of Indebtedness		1,852,634	3,894,373	3,618,721	2,128,286	Cash		2,128,286
Investment in Plant		142,875,195	0	0	142,875,195	Land, Bldg, Eq		142,875,195
Southeast Missouri State University:								
Current Fund	\$	21,497,874	82,305,327	82,938,126	20,865,075	Cash, TI, Rec		20,865,075
Loan Fund		4,428,102	266,178	31,489	4,662,791	Cash, Rec		4,662,791
Endowment and Similar Funds		4,108,296	258,260	0	4,366,556	TI		4,366,556
Plant Fund		196,038,931	8,777,875	26,049,911	178,766,895	Cash, Rec, Land, Bldg, Eq		178,766,895
Agency Fund		64,983	826,926	610,118	281,791	Cash		281,791

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Name of Fund or Source</b>	<b>Balance June 30, 2001</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Balance June 30, 2002 (a)</b>	<b>Type of Asset (b)</b>	<b>Asset Value</b>
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION (continued):</b>						
<u>Southwest Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 20,158,040	55,131,734	61,551,191	13,738,583		
Designated Fund	4,800,115	14,419,747	14,862,852	4,357,010		
Total General Operating Fund	24,958,155	69,551,481	76,414,043	18,095,593	TI, Inv, Pre Exp, Rec, Cash	54,509,160
Auxiliary Enterprises:						
Bookstore	1,216,311	2,233,898	1,642,267	1,807,942		
Parking	1,191,624	2,645,790	2,273,844	1,563,570		
Athletics	586,724	5,623,959	5,477,405	733,278		
Student Union	1,348,924	1,951,862	1,382,333	1,918,453		
Housing	4,062,292	17,273,410	16,027,105	5,308,597		
Hammors Student Center	644,027	1,574,969	1,528,542	690,454		
Performing Arts Center	114,878	599,624	632,091	82,411		
Student Health Center	468,689	2,278,265	2,281,995	464,959		
Broadcast Services	0	2,568,851	1,822,545	746,306		
Total Auxiliary Enterprises	9,633,469	36,750,628	33,068,127	13,315,970	TI, Inv, Pre Exp, Rec, Cash	15,730,303
Restricted Fund	4,085,307	22,003,568	22,902,316	3,186,559	Rec, Cash, TI	7,345,788
West Plains Fund	2,020,233	10,760,110	10,694,411	2,085,932	TI, Inv, Rec, Pre Exp, Cash	4,280,383
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 21,904,648	47,065,566	43,315,263	25,654,951	Cash, TI, Inv, Rec	46,012,344
Current Funds - Restricted	4,486,157	5,045,341	4,179,934	5,361,564	Cash, Rec	7,136,671
Plant Fund	21,919,219	7,080,601	4,617,743	24,382,077	Cash, TI, Rec, CWIP	203,089,494
Development Fund Corporation:						
Loan Fund	2,092,390	(22)	14,557	2,077,811	Cash, TI, Rec	2,065,810
Endowment Fund	12,647,574	2,905,488	1,117,681	14,435,381	Cash, TI, Rec	14,403,799
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ 241,995,000	1,001,048,000	1,392,289,000	(149,276,000)	Cash, TI, Rec, Inv	484,656,000
Restricted Funds	104,167,000	230,058,000	246,460,000	87,765,000	Cash, TI, Rec, Inv	118,494,000

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 386,157,877	546,282,314	639,775,149	292,665,042	Cash	292,665,042
Trade Adjustment Allowance Program	226,439	5,056,759	5,101,304	181,894	Cash	181,894
Missouri Employment and Training Program	550	16,925	17,475	0	Cash	0
Disaster Unemployment Assistance Program	1,008	10,000	11,073	(65)	Cash	(65)
NAFTA Assistance Program	44,784	949,841	934,671	59,954	Cash	59,954
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 262,601	1,648,707	1,719,159	192,149	Cash	192,149
Bellefontaine Habilitation Center	314,935	2,702,513	2,721,139	296,309	Cash	296,309
Central Missouri Regional Center	255,010	3,831,802	3,841,808	245,004	Cash	245,004
Cottonwood Residential Treatment Center	865	6,254	5,778	1,341	Cash	1,341
Fulton State Hospital	323,173	2,406,229	2,422,895	306,507	Cash	306,507
Hannibal Regional Center	190,058	2,312,301	2,292,943	209,416	Cash	209,416
Hawthorn Children's Psychiatric Hospital	121	1,311	1,427	5	Cash	5
Higginsville Habilitation Center	110,794	1,297,106	1,314,041	93,859	Cash	93,859
Joplin Regional Center	706,152	2,556,633	2,458,814	803,971	Cash	803,971
Kansas City Regional Center	989,563	8,037,538	7,962,373	1,064,728	Cash	1,064,728
Kirksville Regional Center	132,096	1,301,754	1,295,427	138,423	Cash	138,423
Marshall Habilitation Center	182,990	2,093,747	2,098,151	178,586	Cash	178,586
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	3,527	55,493	56,906	2,114	Cash	2,114
Total Donated Stock	18,473	0	0	18,473	CS	12,607
Mid-Missouri Mental Health Center	20	78,506	78,426	100	Cash	100
Missouri Sexual Offender Treatment Center	0	17,541	16,047	1,494	Cash	1,494
Nevada Habilitation Center	156,896	853,755	864,139	146,512	Cash	146,512
Northwest Mo. Psychiatric Rehabilitation Center	176,619	1,072,548	1,095,199	153,968	Cash	153,968
Poplar Bluff Regional Center	224,596	1,845,269	1,784,492	285,373	Cash	285,373
Rolla Regional Center	537,570	2,136,916	2,070,057	604,429	Cash	604,429
Sikeston Regional Center	299,517	1,652,987	1,588,275	364,229	Cash	364,229
Southeast Mo. Mental Health	212,458	2,283,680	2,260,858	235,280	Cash	235,280
Southeast Mo. Residential Services	34,440	427,679	428,646	33,473	Cash	33,473
Southwest Mo. Mental Health	8,546	391,328	391,852	8,022	Cash	8,022
Springfield Regional Center	401,913	2,393,869	2,364,120	431,662	Cash	431,662
St. Louis Developmental Dis. Treatment Center	136,201	1,451,179	1,346,636	240,744	Cash	240,744
St. Louis Regional Center	762,941	7,458,178	7,418,744	802,375	Cash	802,375
St. Louis Psychiatric Rehabilitation Center	547,579	4,152,425	4,238,327	461,677	Cash	461,677
Western Missouri Mental Health	79,961	508,318	536,970	51,309	Cash	51,309

See page 151 for explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 88,241	2,372,349	2,342,412	118,178	Cash,Repo	118,178
Missouri Savings Bond Account	5,675	916,238	854,353	67,560	Cash	67,560
Old Age Survivors Disability and Health Insurance Trust Fund	16,757	277,548,828	277,561,516	4,069	Cash	4,069
MO State Employees Deferred Comp. Fund	3,141,363	74,739,813	77,857,820	23,356	Cash	23,356
State of MO Cafeteria Plan Account	37,547	342,837	375,730	4,654	Cash	4,654
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	20,037	92	1,286	18,843	Cash	18,843
Personal Equipment Fund	184	77,952	65,350	12,786	Cash,Rec,Inv	23,973
Patrol Benefit Fund	33,707	864	4,700	29,871	Cash,CD	29,871
Missouri State Water Patrol:						
Div. of Water Safety Clothing Fund	1,788	2,108	3,896	0	----	0
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	120,866	2,565,391	2,493,661	192,596	Cash	192,596
Fiduciary Residents Cash Fund	3,879	48,746	52,625	0	----	0
Veterans' Home Foundation	201,130	286,282	234,884	252,528	Cash,CD,Rec,CS	252,528
Mo. Veterans' Home, Mexico:						
Assistance League	131,555	330,699	121,704	340,550	Cash,CD	340,550
Residents Cash Fund	64,035	2,275,378	2,253,280	86,133	Cash	86,133
Fiduciary Residents Cash Fund	15,414	77,870	71,858	21,426	Cash	21,426
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	518,579	143,146	126,439	535,286	Cash,CD	535,286
Residents Cash Fund	102,273	1,597,330	1,623,877	75,726	Cash	75,726
Fiduciary Residents Cash Fund	0	63,168	58,297	4,871	Cash	4,871
Mo. Veterans' Home, St. James:						
Assistance League	265,234	124,261	185,820	203,675	Cash,CD	203,675
Residents Cash Fund	191,383	2,368,716	2,364,498	195,601	Cash	195,601
VA Fiduciary Fund	7,193	81,699	78,691	10,201	Cash	10,201
Social Security Beneficiaries Account	50	26,171	26,221	0	----	0
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	242,086	3,045,467	3,031,545	256,008	Cash	256,008
Veterans' Home Committee	114,924	182,123	246,753	50,294	Cash	50,294
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	15,995	683,149	669,321	29,823	Cash	29,823

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Name of Fund or Source</b>	<b>Balance June 30, 2001</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Balance June 30, 2002 (a)</b>	<b>Type of Asset (b)</b>	<b>Asset Value</b>
(continued from previous page)						
<b>DEPARTMENT OF PUBLIC SAFETY (continued):</b>						
Mo. Veterans' Cemetery, Springfield: Assistance League	\$ 198	11,532	5,992	5,738	Cash	5,738
Mo. Veterans' Commission Assistance League	41,194	155,041	158,343	37,892	Cash, CD	37,892
Residents Cash Fund	30,864	338,059	285,044	83,879	Cash	83,879
Mo. Veterans' Commission Foundation, Inc.	0	23,543	6,587	16,956	Cash	16,956
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System Administrative Law Judges and Legal Advisors Retirement System Judicial Plan	\$ 5,432,961,296	(134,181,303)	274,262,764	5,024,517,229	Cash, Rec, TI, Eq	6,329,514,848
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	13,287,771	199,437	851,065	12,636,143	Cash, Rec, TI, Eq	15,913,570
	20,690,615	20,410,079	15,971,420	25,129,274	Cash, Rec, TI, Eq	31,429,464
	239,369	25,237,964	25,192,940	284,393	Rec, TI	2,793,727
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Family Support Trust Fund Division of Youth Services: Northeast Community Treatment Center Canteen Fund	\$ 13,955,929	535,366,583	535,422,975	13,899,537	Cash, TI	13,899,537
Hogan Street Regional Youth Center Canteen Fund	385	1,073	1,335	123	Inv	83
Center Canteen Fund	49	250	299	0	----	0
Babler Lodge Canteen Fund	190	214	136	268	Cash	268
Watkins Mill Park Camp	1,351	382	1,733	0	----	0
W.E. Sears Youth Center	441	1,079	1,044	476	Cash	476
Excel School Canteen Fund	35	97	14	118	Cash	118

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$	46,051,287				
Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan		5,118,979			Cash, TB	54,702,119
Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash		86,872	67,921,632	9,100,670	Cash, Rec	9,100,670
Mo. Dept. of Trans. Comm. Self Ins. Plan-Invtmnts.		29,578,979	29,814,436	(148,585)	Cash	(148,585)
Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow		15,104,477	16,004,645	21,596,426	TB	21,596,426
Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls.		213,085	0	213,545	TB	213,545
Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls.		300,693	1,171,848	218,731	Rec	218,731
Mo. Dept. of Trans. Finance Corp.-Highway		7,493,006	0	9,860,039	Cash	9,860,039
Mo. Dept. of Trans. Finance Corp.-Transit		25,950,038	4,468,912	30,707,948	Cash	30,707,948
Mo. Dept. of Trans. Finance Corp.-Transportation		35,602,973	10,297,367	30,625,313	Rec	30,625,313
STATE TREASURER'S OFFICE:						
Corrections and Mental Health:						
Series A 1984: Construction	\$	145,139	3,796	0	Cash, Repo, TN	148,935
Special Obligation Refunding Bond:						
Principal and Interest		408,707	1,369	410,076	-----	0
Reserve Fund		105,889	720	106,609	-----	0
Depreciation and Replacement		7,412,059	111,842	6,465,017	Cash, Repo, TN	1,058,884
State Building Special Oblig. Bonds 1988						
Arbitrage Rebate Escrow		134,602	3,520	0	Cash, Repo, TN	138,126
Arbitrage Owed to IRS Escrow		8,527	223	0	Cash, Repo, TN	8,750
State Information Center: Construction		48,382	1,265	0	Cash, Repo, TN	49,647
Capitol East Parking Facility:						
Operating Reserve		0		0	-----	
BPB A2001:						
Const JCCC		127,257,402	3,287,211	8,914,637	Cash, Repo, TN	121,633,076
Const WMMHC		21,350,433	547,642	1,581,163	Cash, Repo, TN	20,317,431
Const DNR Building		17,994,647	470,497	10,717	Cash, Repo, TN	18,454,898
Const 220S Jefferson		17,786	83,581	0	Cash, Repo, TN	101,367
Cost of Issuance		24,554	645	0	Cash, Repo, TN	25,201
Principal and Interest		1,014,494	14,297	1,024,129	Cash, Repo, TN	4,662
TOTAL NON-APPROPRIATED FUNDS						
	\$	7,515,255,971	3,952,936,226	4,829,906,011		8,648,070,825

See page 151 for explanation of footnote references.

(continued on next page)

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value
	June 30, 2001			June 30, 2002 (a)		
(continued from previous page)						
(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2001, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2001 Comprehensive Annual Financial Report.						
(b) TI - Temporary Investments		Rec - Accounts Receivable			Eq - Equipment	
FA - Federal Agency Securities		Inv - Inventories			CD - Certificate of Deposit	
TN - Treasury Note		Bldg - Buildings			CS - Common Stock	
TB - Treasury Bill		Repo - Repurchase Agreement				
Pre Exp - Prepaid Expenses		CWIP - Construction Work In Progress				
(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Combining Statement of Changes in Assets and Liabilities - All Agency Funds. Additional information about these funds is provided in the Notes to the Financial Statements.						